

## B. Fiscal

- (t) Income Tax: Clinical Research Expenditure be treated as R & D Expenditure.
- (2) Customs:
  - (i) Allowing import of laboratory consumables by recognized R&D units up to Rs. 1.00 crore.
  - (ii) Removal of anomaly in duty structure between public and private sector.
  - (iii) Permitting unrestricted import for R&D by National Accreditation Board Ltd. (NABL) accredited laboratories.
- (3) Central Excise: Exemption of central excise duty for goods that are exempt from customs duty.
- (4) Service Tax: Exemption of service tax for Clinical Trial industry.

(c) and (d) Yes, Sir The reasons advanced for such demand is that clinical research requires substantial R&D inputs and is a critical component of new product development and that such reliefs would make them more competitive and encourage innovation.

## Scientific organizations for research findings

1301. DR. K. MALAISAMY: Will the Minister of SCIENCE AND TECHNOLOGY be pleased to state:

- (a) the major scientific organizations conducting research and the number of their research findings brought out and how many of them have been put into use;
- (b) the parameters and criterion in choosing the research and whether there is any-time frame for completion of the research;
- (c) whether there has been a system of monitoring and evaluation of such scientific research; and
- (d) whether there has been a facility and possibility for collaborating with much advanced scientific organizations abroad?

THE MINISTER OF SCIENCE AND TECHNOLOGY (SHRI KAPIL SIBAL): (a) to (d) The information is being collected and will be laid on the Table of the House.